

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF OHIO  
EASTERN DIVISION

FILED

2019 AUG 23 PM 3:45

In Re:

LEONARD NYAMUSEVYA

Case No. 2:19-bk-52868

Chapter 7

Debtor-Plaintiff.

Judge John E. Hoffman, Jr.

Leonard Nyamusevya

Plaintiff

Adv. Proc. No.:

Vs.

Internal Revenue Service

Defendant(s)

(Trial by Jury Requested Hereon)

(Fed. R. Civ. P. 38 Right to a Jury Trial is Requested Hereon)

Debtor-Plaintiff-Plaintiff does consent to entry of final orders or judgment by the bankruptcy court.

**DEBTOR-PLAINTIFF'S ADVERSARY PROCEEDINGS COMPLAINT UNDER  
18 U.S.C. §§ 152 AND 18 U.S.C. §§ 157 AND 18 U.S.C. §§ 3571 AND OTHER  
RELIEFS AGAINST INTERNAL REVENUE SERVICE (IRS).**

**COMPLAINT FOR WILLFUL VIOLATION OF  
18 U.S.C. §§ 152 AND 18 U.S.C. §§ 157.**

**Jurisdiction of the Parties**

1. This Court already has jurisdiction over the Parties. Jurisdiction over this Adversary Proceeding is proper pursuant to 28 U.S.C. §§ 1334 and 28 U.S.C. §§ 157, and the General Order of Reference entered in this District.
2. Venue over this Adversary Proceeding is proper pursuant to 28 U.S.C. §§ 1409.
3. This Adversary Proceeding is a core proceeding as defined in 28 U.S.C. §§ 157(b)(2)(A), (H), and (K).
4. Leonard Nyamusevya is a debtor (Debtor) in this Chapter 7 Bankruptcy Case No: 2:19-bk-52868. Leonard Nyamusevya is the Debtor-Plaintiff in this Adversary Proceeding Case against the Internal Revenue Service (IRS), for its willful and fraudulent violation of 18 U.S.C. §§ 152 and 18 U.S.C. §§ 157.

5. Due to his deteriorated health condition, Debtor-Plaintiff did not have taxable income at the end of the year 2015; and at the end of the year 2017; and at the end of the year 2018. Debtor-Plaintiff's right wrist was swollen and prevented Debtor-Plaintiff from working. The IRS knowingly and fraudulently claimed unpaid taxes for the year 2015; and the year 2017; and the year 2018, which Debtor-Plaintiff does not owe the IRS.

6. To prevent collection activities and levy and seizure of personal property by the IRS, after the end of the year 2015, Debtor-Plaintiff contacted the IRS and reported his lack of taxable income in the year 2015, due to his deteriorated health condition, and requested that the IRS puts Debtor-Plaintiff's previously delinquent taxes under a non-collectible status; consequently, the IRS was fully aware that Debtor-Plaintiff reported his lack of taxable income in the year 2015.

7. To prevent collection activities and levy and seizure of personal property by the IRS, after the end of the year 2017, Debtor-Plaintiff contacted the IRS and reported his lack of taxable income in the year 2017, due to his deteriorated health condition, and requested that the IRS puts Debtor-Plaintiff's previously delinquent taxes under a non-collectible status; consequently, the IRS was fully aware that Debtor-Plaintiff reported his lack of taxable income in the year 2017.

8. To prevent collection activities and levy and seizure of personal property by the IRS, after the end of the year 2018, Debtor-Plaintiff contacted the IRS and reported his lack of taxable income in the year 2018, due to his deteriorated health condition, and requested that the IRS puts Debtor-Plaintiff's previously delinquent taxes under a non-collectible status; consequently, the IRS was fully aware that Debtor-Plaintiff reported his lack of taxable income in the year 2018.

9. At all times material, the IRS was aware and disregarded that Debtor did not have any taxable income for the year 2015; and for the year 2017; and for the year 2018. At all times material, the IRS was aware and disregarded that no employers or financial institutions reported any taxable payment to Debtor, for the year 2015; and for the year 2017; and for the year 2018.

**COUNT ONE: WILLFUL AND FRAUDULENT  
VIOLATION OF 18 U.S.C. §§ 152 AND 18 U.S.C. §§ 157.**

10. Debtor-Plaintiff re-alleges and incorporates the allegations and averments contained in paragraphs 1 through 9 as fully rewritten herein.

11. Debtor-Plaintiff alleges that the IRS is not above the law and should have not failed to comply with its requirements for truthfully filing its Bankruptcy Official Form 410: Proof of Claim. By filing its May 20, 2019 Proof of Claim 4-1 on the Official Form 410, the IRS knew its requirements for filing it truthfully and in compliance of the law.

12. Debtor-Plaintiff alleges that by knowingly and fraudulently filing its May 20, 2019 Proof of Claim 4-1 on the Official Form 410, the IRS knew the instructions on it, which state as follows:

“Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case... A person who files a fraudulent claim could be fined up to \$500,000.00, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152; 18 U.S.C. §§ 157; and 18 U.S.C. §§ 3571.”

13. Debtor-Plaintiff alleges that the IRS knowingly and fraudulently disregarded the provisions under 18 U.S.C. §§ 152; 18 U.S.C. §§ 157; and 18 U.S.C. §§ 3571, in its ongoing pursuit to injure and cause a miserable life and health deterioration to Debtor-Plaintiff; consequently, Debtor-Plaintiff had severely suffered gross life problems due to the IRS’s fraudulent and willful acts.

14. Debtor-Plaintiff alleges that the IRS knowingly and fraudulently filed on May 20, 2019 a fraudulent Proof of Claim No. 4-1, without having any facts for supporting it, and knowingly and fraudulently and willfully disregarded and violated the provisions under 18 U.S.C. §§ 152; 18 U.S.C. §§ 157; and 18 U.S.C. §§ 3571, in its pursuit to destroy Debtor-Plaintiff’s peace of mind and a hope for a fresh start through this Bankruptcy proceedings.

15. Debtor-Plaintiff alleges that the IRS owes Debtor-Plaintiff a fine under 18 U.S.C. §§ 3571, in the amount of \$500,000.00 for its knowingly and fraudulently and willful disregard and violation of 18 U.S.C. §§ 152 and 18 U.S.C. §§ 157, for filing on May 20, 2019 its fraudulent Proof of Claim No. 4-1 (*see attached hereto Exhibit “42”*) against Debtor-Plaintiff, as a matter of law and the facts.

16. Debtor-Plaintiff alleges that Debtor-Plaintiff vehemently denies owing the IRS the claim in the amount of \$15,680.02, which the IRS attested and conceded and affirmed to be knowingly and fraudulently and unsupported by facts.

17. Debtor-Plaintiff alleges that Debtor-Plaintiff vehemently denies owing the IRS the amount of the claim that is secured in the amount of \$12,549.70, which the IRS attested and conceded and affirmed to be knowingly and fraudulently and unsupported by facts.

18. Debtor-Plaintiff alleges that Debtor-Plaintiff vehemently denies owing the IRS the amount of the claim that is unsecured in the amount of \$3,130.32, which the IRS attested and conceded and affirmed to be knowingly and fraudulently and unsupported by facts.

19. Debtor-Plaintiff alleges that Debtor-Plaintiff vehemently denies owing the IRS the amount of taxes or penalties owed to governmental units in the amount of \$2,305.49, which the IRS attested and conceded and affirmed to be knowingly and fraudulently and unsupported by facts.

20. Debtor-Plaintiff vehemently alleges that on May 17, 2019 the IRS knowingly and fraudulently knew and willfully disregarded that the Bankruptcy Official Form 410 provides in pertinent part 3 as follows: "I have examined the information in this Proof of Claim and have a reasonable belief that the information is true and correct," in its pursuit to filing a fraudulent claim against Debtor-Plaintiff.

21. Debtor-Plaintiff vehemently alleges that on May 17, 2019 the IRS knowingly and fraudulently knew and willfully disregarded that the Bankruptcy Official Form 410 provides in pertinent part 3 as follows: "I declare under penalty of perjury that the foregoing is true and correct," in its pursuit to confiscate Debtor-Plaintiff's personal properties, by causing fraudulent accumulations of penalties and interests against Debtor-Plaintiff.

22. Debtor-Plaintiff vehemently alleges that the IRS knowingly and fraudulently and wrongfully claimed on the Bankruptcy Official Form 410 Attachment that for the tax period that ended on December 31, 2015, the tax due was \$266.70 with interest to petition date in the amount of \$38.79, which are knowingly and fraudulently fabricated and unsupported by facts, to cause a hardship of life

and mental anguishes and mental sufferings to Debtor-Plaintiff. Debtor-Plaintiff had no taxable income and did not file a year 2015 tax return. The tax due of \$266.70 is fraudulent.

23. Debtor-Plaintiff vehemently alleges that the IRS knowingly and fraudulently and wrongfully claimed on the Bankruptcy Official Form 410 Attachment that for the tax period that ended on December 31, 2017, the tax due was \$1,000.00 with interest to petition date in the amount of \$0.00, which are knowingly and fraudulently fabricated and unsupported by facts, to cause a hardship of life and mental anguishes and mental sufferings to Debtor-Plaintiff. Debtor-Plaintiff had no taxable income and did not file a year 2017 tax return. The tax due of \$1,000.00 is fraudulent.

24. Debtor-Plaintiff vehemently alleges that the IRS knowingly and fraudulently and wrongfully claimed on the Bankruptcy Official Form 410 Attachment that for the tax period that ended on December 31, 2018, the tax due was \$1,000.00 with interest to petition date in the amount of \$0.00, which are knowingly and fraudulently fabricated and unsupported by facts, to cause a hardship of life and mental anguishes and mental sufferings to Debtor-Plaintiff. Debtor-Plaintiff had no taxable income and did not file a year 2018 tax return. The tax due of \$1,000.00 is fraudulent.

25. For this instant Case that was filed on May 01, 2019, Debtor-Plaintiff vehemently alleges that the IRS knowingly and fraudulently and wrongfully premeditated and predetermined on May 17, 2019 before the actual July 10, 2019 deadline for filing the Proof of Claim in this instant Case, to continuously affecting Debtor-Plaintiff, as it had most of the time been destroying Debtor-Plaintiff's life and plummeting Debtor-Plaintiff's economic pursuit into crisis and disaster; consequently, at the jury trial, this Court and the members of the jury should find and decide and adjudicate how far back the IRS actually knowingly and fraudulently and wrongfully contemplated to deceive and defraud and affect Debtor-Plaintiff's Bankruptcy estate, in order to prevent a "fresh start" relief to Debtor-Plaintiff, knowing that income tax debts are not dischargeable debts under a bankruptcy action.

26. Debtor-Plaintiff vehemently alleges that the IRS knowingly knew and willfully disregarded that 18 U.S.C. §§ 152 proscribes in part false statements and fraudulent claim that are made "knowingly

and fraudulently." *United States v. Ellis*, 50 F.3d 419, 426 (7th Cir.), *cert. denied*, 116 S. Ct. 143 (1995), in its pursuit for unlawful enrichment by knowingly and fraudulently and willfully making its May 20, 2019 wrongful and fraudulent and false claims against the estate of Debtor-Plaintiff; and making of a false declaration, certificate, verification and statement under penalty of perjury as permitted under 28 U.S.C. §§ 1746; consequently, the IRS knowingly and fraudulently and willfully disregarded that its act for filing its unsupported and fraudulent Proof of Claim on May 20, 2019 was recklessly and wantonly and maliciously in bad faith done with the intent to deceive and defraud and affect Debtor-Plaintiff's Bankruptcy estate, in its pursuit to prevent a "fresh start" relief to Debtor-Plaintiff. *United States v. Diorio*, 451 F.2d 21, 23 (2d Cir. 1971), *cert. denied*, 405 U.S. 955 (1972); consequently, at the jury trial, the IRS's fraudulent intent will further be proven by circumstantial facts. *United States v. Goodstein*, 883 F.2d 1362, 1370 (7th Cir. 1989), *cert. denied*, 494 U.S. 1007 (1990); *United States v. Weichert*, 783 F.2d 23 (2d Cir.), *cert. denied*, 479 U.S. 831 (1986).

27. Debtor-Plaintiff vehemently alleges that the IRS knowingly and fraudulently and recklessly and wrongfully and wantonly and maliciously in bad faith falsely stated in its May 20, 2019 Proof of Claim 4-1 in the Bankruptcy Official Form 410 Attachment as following: "However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency;" consequently, the IRS must definitely fail to provide those available and fraudulent data for substantiating its fraudulent May 20, 2019 Proof of Claim. The IRS overvalued Debtor-Plaintiff's debts knowingly and fraudulently and intentionally and wantonly and recklessly and unlawfully and maliciously knowing to be false and unsupported, for the purpose of influencing its action for deceiving and defrauding Debtor-Plaintiff's Bankruptcy estate.

28. Debtor-Plaintiff vehemently alleges that the IRS knowingly and fraudulently and recklessly and wrongfully and wantonly and maliciously in bad faith violated the provisions of 18 USC §§ 152 and 18 USC §§ 157 and committed its Bankruptcy Fraud by making and filing a fraudulent and misleading and unsupported Proof of Claim No. 4-1 in this instant bankruptcy proceeding, to deceive and defraud

and affect Debtor-Plaintiff's Bankruptcy estate. The IRS made a false statement and declaration under penalty of perjury in connection with this instant bankruptcy Case and made a false claim against the estate of Debtor-Plaintiff.

29. Debtor-Plaintiff vehemently alleges that the IRS knew that its acts were completed with intent to deceive and to defraud Debtor-Plaintiff's Bankruptcy estate.

30. Debtor-Plaintiff vehemently alleges that the IRS knew that it was breaking the law and should have not disregarded that the statutory provisions under 18 USC §§ 152 and 18 USC §§ 157 do not allow for revising or amending a proof of claim, once it had been filed in a bankruptcy proceeding with a statement and declaration under penalty of perjury.

31. Debtor-Plaintiff vehemently alleges that the IRS's fraudulent acts were performed knowingly and fraudulently in disregard of its duty to inquire; and are not error and lack any good faith reliance defense.

32. Debtor-Plaintiff vehemently alleges that after knowingly and fraudulently and recklessly and wrongfully and wantonly and maliciously in bad faith violating the provisions of 18 USC §§ 152 and 18 USC §§ 157, and committing its Bankruptcy Fraud by making and filing a clearly fraudulent and misleading and unsupported Proof of Claim No. 4-1 in this May 01, 2019 instant bankruptcy proceeding, on May 17, 2019 the IRS threatened Debtor-Plaintiff as following:

“We show that you haven't filed the federal tax returns listed on the enclosed Form 13736, Response to Inquiry About Missing Tax Return... If we don't receive your response, we may file a motion to convert or dismiss your bankruptcy.” (see attached hereto Exhibit “43”)

Knowingly fabricating its allegations and fraudulently disregarding that Debtor-Plaintiff did not file those individual income taxes return, and no employer and no financial institutions reported any taxable payment or income to Debtor-Plaintiff.

**WHEREFORE**, Debtor-Plaintiff prays this Court should enter a judgment against Defendant-Internal Revenue Service (IRS), finding that the IRS committed a fraud upon this Court to knowingly and fraudulently deceive and defraud and affect Debtor-Plaintiff's Bankruptcy estate. Debtor-Plaintiff

prays this Court should enter a judgment in favor of Debtor-Plaintiff and against the IRS in the maximum fine amount of \$500,000.00 under 18 U.S.C §§ 3571, plus the allowed costs, together with interest plus charges, and for such other relief as allowed by law.

Respectfully Submitted,

/s/ Leonard Nyamuseyya

A handwritten signature in black ink, appearing to read "Leonard Nyamuseyya", written over a horizontal line.

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**LEONARD NYAMUSEVYA**

Debtor-Plaintiff – *pro se*

P.O. Box 314

Reynoldsburg, Ohio 43068

(614) 323-5898

Email: nyaleo@hotmail.com



**21 DAY NOTICE OF DEBTOR-PLAINTFF COMPLAINT.**

Notice is hereby given of Debtor-Plaintiff's Adversary Proceedings Complaint Under 18 U.S.C. §§ 3571 and Other Reliefs Against the Internal Revenue Service (IRS).

**Your right may be affected.** You should read these papers carefully and discuss them with your attorney, if you have one in this Bankruptcy Case at bar. (If you do not have an attorney, you may wish to consult one).

If you do not want this honorable Court to grant this Complaint, or if you want the Court to consider your views on this Complaint, then on or before **21 days from the date of the mailing of this Notice or 30 days as required by law, whichever is applicable**, you or your attorney must file with the Court a written request for hearing or an Answer to this Complaint stating therein your supported basis for defense. This pleading must be filed with:

Clerk of Courts  
United States Bankruptcy Court of Southern District of Ohio  
170 North High Street,  
Columbus, Ohio 43215.

If you mail your to the Court for filing, you must mail it early enough so that the Court will receive it on or before the date stated above. You must also mail a copy to:

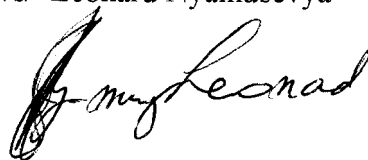
**Christal L. Caudill**  
Chapter 7 Trustee  
3757 Attucks Drive  
Powell, Ohio 43065  
At [clcaudill@caudill-law.com](mailto:clcaudill@caudill-law.com)

**U.S. Trustee: Asst U.S. Trustee (Col)**  
Office of the U.S. Trustee  
170 North High Street, Suite 200  
Columbus, Ohio 43215  
At [ustpreion09.cb.ecf@usdoj.gov](mailto:ustpreion09.cb.ecf@usdoj.gov)

If you or your attorney do not take these steps, the Court may decide that you do not oppose the relief sought in this Complaint and may enter an Order Granting that relief sought without further hearing or notice.

Respectfully Submitted,

/s/ Leonard Nyamusevya



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**LEONARD NYAMUSEVYA**  
Debtor-Plaintiff – *pro se*  
P.O. Box 314  
Reynoldsburg, Ohio 43068  
(614) 323-5898  
Email: [nyaleo@hotmail.com](mailto:nyaleo@hotmail.com)

**CERTIFICATE FOR SERVICE**

I hereby certify that on the 23<sup>rd</sup> day of August 2019, I served a true and accurate copy of the foregoing Document and all attachments on the following by regular U.S. Mail, postage prepaid, or electronically at the email address that is registered with the Court at:

**Trustee:** **Christall L. Caudill**  
Chapter 7 Trustee  
3757 Attucks Drive  
Powell, Ohio 43065  
At Email: At *clcaudill@caudill-law.com*

**U.S. Trustee:** **Asst U.S. Trustee (Col)**  
Office of the U.S. Trustee  
170 North High Street, Suite 200  
At *ustpre09.cb.ecf@usdoj.gov*

**Internal Revenue Service (IRS)**  
**Department of the Treasury**  
31 Hopkins Plaza, RM 1150  
Baltimore, MD 21201

**Internal Revenue Service (IRS)**  
**Department of the Treasury**  
P.O. Box: 7346  
Philadelphia, PA 19101-7346

No other parties are affected by this Adversary Proceedings Complaint.

And by regular U.S. Mail, postage prepaid, upon the following, and those parties listed on the Case mailing matrix.

Respectfully Submitted,

/s/ LEONARD NYAMUSEVYA



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**LEONARD NYAMUSEVYA**  
Debtor-Plaintiff – *pro se*  
P.O. Box 314  
Reynoldsburg, Ohio 43068  
(614) 323-5898  
Email: *nyaleo@hotmail.com*

Fill in this information to identify the case:

Debtor 1 LEONARD NYAMUSEVYA SR.

Debtor 2  
(Spouse, if filing) \_\_\_\_\_

United States Bankruptcy Court for the: SOUTHERN


District of OHIO  
(State)


Case number 2:19-BK-52868

**EXHIBIT "42"**

Official Form 410  
**Proof of Claim**

04/19

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503. 

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. Do not send original documents; they may be destroyed after scanning. If the documents are not available, explain in an attachment. 

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

**Part 1: Identify the Claim**

**1. Who is the current creditor?**

Department of the Treasury - Internal Revenue Service

Name of the current creditor (the person or entity to be paid for this claim)

Other names the creditor used with the debtor \_\_\_\_\_

**2. Has this claim been acquired from someone else?**

☒ No

☐ Yes. From whom? \_\_\_\_\_

**3. Where should notices and payments to the creditor be sent?**

Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)

**Where should notices to the creditor be sent?**

Internal Revenue Service

Name

P.O. Box 7346

Number Street

Philadelphia PA 19101-7346  
City State ZIP Code

Contact phone 1-800-973-0424

Contact email \_\_\_\_\_

Creditor Number: 19822651

Uniform claim identifier for electronic payments in chapter 13 (if you use one)  
\_\_\_\_\_

**Where should payments to the creditor be sent? (if different)**

Internal Revenue Service

Name

P.O. Box 7317

Number Street

Philadelphia PA 19101-7317  
City State ZIP Code

Contact phone 1-800-973-0424

Contact email \_\_\_\_\_

**4. Does this claim amend one already filed?**

☒ No

☐ Yes. Claim number on court claims registry (if known) \_\_\_\_\_




Filed on: \_\_\_\_\_  
MM / DD / YYYY

**5. Do you know if anyone else has filed a proof of claim for this claim?**

☒ No

☐ Yes. Who made the earlier filing? \_\_\_\_\_

**Part 2: Give Information About the Claim as of the Date the Case Was Filed**

<b>6. Do you have any number you use to identify the debtor?</b>	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: <u>See Attachment</u>
<b>7. How much is the claim?</b>	<u>\$ 15,680.02</u>  <b>Does this amount include interest or other charges?</b> <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).
<b>8. What is the basis of the claim?</b>	Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card. Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c). Limit disclosing information that is entitled to privacy, such as health care information.  <u>Taxes</u>
<b>9. Is all or part of the claim secured?</b>	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. The claim is secured by a lien on property. <b>Nature of property:</b> <input checked="" type="checkbox"/> Real Estate. If the claim is secured by the debtor's principal residence, file a Mortgage Proof of Claim Attachment (Official Form 410-A) with this Proof of Claim. <input type="checkbox"/> Motor Vehicle <input checked="" type="checkbox"/> Other. Describe: <u>*All of debtor(s) right, title and interest to property - 26 U.S.C. §6321.</u>  <b>Basis for perfection:</b> <u>See Attachment</u> Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)  <b>Value of Property:</b> \$ _____ <b>Amount of the claim that is secured:</b> <u>\$ 12,549.70</u>  <b>Amount of the claim that is unsecured:</b> <u>\$ 3,130.32</u>  (The sum of the secured and unsecured amounts should match the amount in line 7.)  <b>Amount necessary to cure any default as of the date of the petition:</b> \$ _____  <b>Annual Interest Rate (when case was filed)</b> <u>6 %</u> <input type="checkbox"/> Fixed <input checked="" type="checkbox"/> Variable
<b>10. Is this claim based on a lease?</b>	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Amount necessary to cure any default as of the date of the petition. \$ _____
<b>11. Is this claim subject to a right of setoff?</b>	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Identify the property <u>See Attachment</u>

**12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?**

☐ No

☒ Yes. Check all that apply:

☐ Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).

☐ Up to \$3,025\* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).

☐ Wages, salaries, or commissions (up to \$13,650\*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).

☒ Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).

☐ Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).

☐ Other. Specify subsection of 11 U.S.C. § 507(a)( ) that applies.

**Amount entitled to priority**

\$ \_\_\_\_\_

\$ \_\_\_\_\_

\$ \_\_\_\_\_

\$ 2,305.49

\$ \_\_\_\_\_

\$ \_\_\_\_\_

\*Amounts are subject to adjustment on 4/01/22 and every 3 years after that for cases begun on or after the date of adjustment.

**Part 3: Sign Below**

**The person completing this proof of claim must sign and date it.**  
FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

**A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both.**  
18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box:

☒ I am the creditor.

☐ I am the creditor's attorney or authorized agent.

☐ I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.

☐ I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this Proof of Claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this Proof of Claim and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 05/17/2019

MM / DD / YYYY

/s/ S. WADE  
(Signature)

**Print the name of the person who is completing and signing this claim:**

Name S. WADE  
First name Middle name Last name

Title Bankruptcy Specialist

Company Internal Revenue Service  
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address 31 HOPKINS PLAZA, RM 1150  
Number Street

BALTIMORE MD 21201  
City State ZIP Code

Contact Phone 443-853-5366 Email: \_\_\_\_\_

# Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service

Form 410  
Attachment

**In the Matter of:** LEONARD NYAMUSEVYA SR.  
AKA ACADEMIC I AM  
PO BOX 314  
REYNOLDSBURG, OH 43068

Case Number

2:19-BK-52868

Type of Bankruptcy Case

CHAPTER 13

Date of Petition

05/01/2019

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

**Secured Claims** (Notices of Federal tax lien filed under internal revenue laws before petition date)

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Penalty to Petition Date	Interest to Petition Date	Notice of Tax Lien Filed: Date	Office Location
XXX-XX-0901	INCOME	12/31/2008	07/26/2012	\$2,092.00	→ \$1,144.42	→ \$931.93	06/28/2013	FRANKLIN COUNTY
XXX-XX-0901	INCOME	12/31/2009	03/19/2012	\$0.00	→ \$86.18	→ \$1,142.63	06/28/2013	FRANKLIN COUNTY
XXX-XX-0901	INCOME	12/31/2010	03/19/2012	\$3,839.00	→ \$2,017.40	→ \$1,296.14	06/28/2013	FRANKLIN COUNTY
				\$5,931.00	\$3,248.00	\$3,370.70		

**Total Amount of Secured Claims:****\$12,549.70****Unsecured Priority Claims** under section 507(a)(8) of the Bankruptcy Code

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Interest to Petition Date
XXX-XX-0901	INCOME	12/31/2015	1 Estimated- SEE NOTE	→ \$266.70	→ \$38.79
XXX-XX-0901	INCOME	12/31/2017	2 Estimated- SEE NOTE	→ \$1,000.00	→ \$0.00
XXX-XX-0901	INCOME	12/31/2018	2 Estimated- SEE NOTE	→ \$1,000.00	→ \$0.00
				\$2,266.70	\$38.79

**Total Amount of Unsecured Priority Claims:****\$2,305.49****Unsecured General Claims**

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Interest to Petition Date
XXX-XX-0901	INCOME	12/31/2013	09/28/2015	→ \$560.00	→ \$121.47

Penalty to date of petition on unsecured general claims (including interest thereon) . . . . . \$143.36

**Total Amount of Unsecured General Claims:****\$824.83**

<sup>1</sup> LIABILITY IS ESTIMATED BASED ON AVAILABLE INFORMATION BECAUSE THE RETURN HAS NOT BEEN FILED. THIS CLAIM MAY BE AMENDED AS NECESSARY AFTER THE DEBTOR FILES THE RETURN OR PROVIDES OTHER REQUIRED INFORMATION.

<sup>2</sup> LIABILITY IS ESTIMATED BASED ON AVAILABLE INFORMATION BECAUSE THE RETURN HAS NOT BEEN FILED. THIS CLAIM MAY BE AMENDED AS NECESSARY AFTER THE DEBTOR FILES THE RETURN OR PROVIDES OTHER REQUIRED INFORMATION.

1872

COURT RECORDING DATA

INTERNAL REVENUE SERVICE FACSIMILE FEDERAL TAX LIEN DOCUMENT  BANKRUPTCY DOCKET: 2:19-BK-52868	Lien Recorded : 06/28/2013 - 00:00AM Recording Number: 201306280109042 UCC Number : Liber : Page :
Area: SMALL BUSINESS/SELF EMPLOYED #2 Lien Unit Phone: (800) 829-3903	IRS Serial Number: 944047713

This Lien Has Been Filed in Accordance with  
Internal Revenue Regulation 301.6323(f)-1.

Name of Taxpayer:

L NYAMUSEVYA SR

Residence:

2064 WORCESTER CT  
COLUMBUS, OH 43232-3054

With respect to each assessment below, unless notice of lien  
is refiled by the date in column(e), this notice shall constitute  
the certificate of release of lien as defined in IRC 6325(a).

Form (a)	Period (b)	ID Number (c)	Assessed (d)	Refile Deadline (e)	Unpaid Balance (f)
1040	12/31/2008	XXX-XX-0901	07/26/2012	08/25/2022	\$2,828.91
1040	12/31/2009	XXX-XX-0901	03/19/2012	04/18/2022	\$6,384.28
1040	12/31/2010	XXX-XX-0901	03/19/2012	04/18/2022	\$4,758.73

Filed at: COUNTY RECORDER FRANKLIN COUNTY COLUMBUS, OH 43215	Total	\$13,971.92
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This notice was prepared and executed at DETROIT, MI  
on this, the 11th day of June, 2013.

Authorizing Official:

G.J. CARTER-LOUIS

Title:

ACS SBSE

22-00-0008



Date: May 17, 2019

Person to Contact:

Name: S. WADE

Employee ID: 0274631

Telephone: 443-853-5366

Fax: 855-852-4141

Chapter and Case Number:

Chapter: 13

Case: 2:19-BK-52868

Response Date:

May 31, 2019

LEONARD NYAMUSEVYA SR.  
AKA ACADEMIC I AM  
PO BOX 314  
REYNOLDSBURG, OH 43068

**EXHIBIT "43"**

- Dear LEONARD NYAMUSEVYA SR.:

We show that you haven't filed the federal tax returns listed on the enclosed Form 13736, Response to Inquiry About Missing Tax Return.

Send us either your returns or written explanations why you're not required to file these returns by the response date above.

If we don't receive your response, we may file a motion to convert or dismiss your bankruptcy.

You can get help with filing your returns or request wage transcripts through IRS.gov, IRS2GO (mobile app), your local Taxpayer Assistance Center (TAC), or by calling 800-829-1040. If you have any questions, you can contact the person above.

Thank you for your cooperation.

Sincerely,

/s/ JAMES MCDONOUGH  
Supervisory Bkcy Spec

Enclosures: Form 13736  
Envelope  
Pub 1

cc: FAYE D. ENGLISH

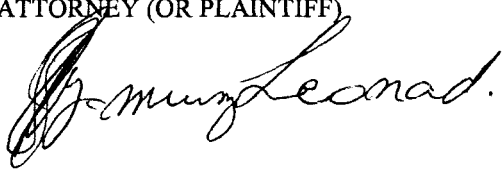




**B1040 (FORM 1040) (12/15)**

<b>ADVERSARY PROCEEDING COVER SHEET</b> (Instructions on Reverse)		<b>ADVERSARY PROCEEDING NUMBER</b> (Court Use Only)
<b>PLAINTIFFS</b> LEONARD NYAMUSEVYA	<b>DEFENDANTS</b> IRS INTERNAL REVENUE SERVICE	
<b>ATTORNEYS</b> (Firm Name, Address, and Telephone No.) P.O. Box 314 (614) 323-5898 REYNOLDSBURG, OHIO 43068	<b>ATTORNEYS</b> (If Known)	
<b>PARTY</b> (Check One Box Only) <input checked="" type="checkbox"/> Debtor <input type="checkbox"/> U.S. Trustee/Bankruptcy Admin <input type="checkbox"/> Creditor <input type="checkbox"/> Other <input type="checkbox"/> Trustee	<b>PARTY</b> (Check One Box Only) <input type="checkbox"/> Debtor <input type="checkbox"/> U.S. Trustee/Bankruptcy Admin <input checked="" type="checkbox"/> Creditor <input type="checkbox"/> Other <input type="checkbox"/> Trustee	
<b>CAUSE OF ACTION</b> (WRITE A BRIEF STATEMENT OF CAUSE OF ACTION, INCLUDING ALL U.S. STATUTES INVOLVED) VIOLATION OF 18 U.S.C. §§ 152 AND 18 U.S.C. §§ 157		
<b>NATURE OF SUIT</b> (Number up to five (5) boxes starting with lead cause of action as 1, first alternative cause as 2, second alternative cause as 3, etc.)		
<div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> <p><b>FRBP 7001(1) – Recovery of Money/Property</b></p> <p><input type="checkbox"/> 11-Recovery of money/property - §542 turnover of property</p> <p><input type="checkbox"/> 12-Recovery of money/property - §547 preference</p> <p><input type="checkbox"/> 13-Recovery of money/property - §548 fraudulent transfer</p> <p><input checked="" type="checkbox"/> 14-Recovery of money/property - other</p> <p><b>FRBP 7001(2) – Validity, Priority or Extent of Lien</b></p> <p><input type="checkbox"/> 21-Validity, priority or extent of lien or other interest in property</p> <p><b>FRBP 7001(3) – Approval of Sale of Property</b></p> <p><input type="checkbox"/> 31-Approval of sale of property of estate and of a co-owner - §363(h)</p> <p><b>FRBP 7001(4) – Objection/Revocation of Discharge</b></p> <p><input type="checkbox"/> 41-Objection / revocation of discharge - §727(c),(d),(e)</p> <p><b>FRBP 7001(5) – Revocation of Confirmation</b></p> <p><input type="checkbox"/> 51-Revocation of confirmation</p> <p><b>FRBP 7001(6) – Dischargeability</b></p> <p><input type="checkbox"/> 66-Dischargeability - §523(a)(1),(14),(14A) priority tax claims</p> <p><input type="checkbox"/> 62-Dischargeability - §523(a)(2), false pretenses, false representation, actual fraud</p> <p><input type="checkbox"/> 67-Dischargeability - §523(a)(4), fraud as fiduciary, embezzlement, larceny</p> <p style="text-align: center;">(continued next column)</p> </div> <div style="width: 48%;"> <p><b>FRBP 7001(6) – Dischargeability (continued)</b></p> <p><input type="checkbox"/> 61-Dischargeability - §523(a)(5), domestic support</p> <p><input type="checkbox"/> 68-Dischargeability - §523(a)(6), willful and malicious injury</p> <p><input type="checkbox"/> 63-Dischargeability - §523(a)(8), student loan</p> <p><input type="checkbox"/> 64-Dischargeability - §523(a)(15), divorce or separation obligation (other than domestic support)</p> <p><input type="checkbox"/> 65-Dischargeability - other</p> <p><b>FRBP 7001(7) – Injunctive Relief</b></p> <p><input type="checkbox"/> 71-Injunctive relief – imposition of stay</p> <p><input type="checkbox"/> 72-Injunctive relief – other</p> <p><b>FRBP 7001(8) Subordination of Claim or Interest</b></p> <p><input type="checkbox"/> 81-Subordination of claim or interest</p> <p><b>FRBP 7001(9) Declaratory Judgment</b></p> <p><input type="checkbox"/> 91-Declaratory judgment</p> <p><b>FRBP 7001(10) Determination of Removed Action</b></p> <p><input type="checkbox"/> 01-Determination of removed claim or cause</p> <p><b>Other</b></p> <p><input type="checkbox"/> SS-SIPA Case – 15 U.S.C. §§78aaa <i>et seq.</i></p> <p><input type="checkbox"/> 02-Other (e.g. other actions that would have been brought in state court if unrelated to bankruptcy case)</p> </div> </div>		
<input type="checkbox"/> Check if this case involves a substantive issue of state law	<input type="checkbox"/> Check if this is asserted to be a class action under FRCP 23	
<input checked="" type="checkbox"/> Check if a jury trial is demanded in complaint	Demand \$ 500,000.00	
Other Relief Sought \$ 500,000.00		

**B1040 (FORM 1040) (12/15)**

BANKRUPTCY CASE IN WHICH THIS ADVERSARY PROCEEDING ARISES		
NAME OF DEBTOR <i>LEONARD NYAMUSEVYA</i>		BANKRUPTCY CASE NO. <i>2:19-bk-52868</i>
DISTRICT IN WHICH CASE IS PENDING <i>SOUTHERN DISTRICT</i>	DIVISION OFFICE <i>EASTERN</i>	NAME OF JUDGE <i>JOHN E. HOFFMAN, Jr.</i>
RELATED ADVERSARY PROCEEDING (IF ANY)		
PLAINTIFF <i>LEONARD NYAMUSEVYA</i>	DEFENDANT <i>IRS INTERNAL REVENUE SERVICE</i>	ADVERSARY PROCEEDING NO.
DISTRICT IN WHICH ADVERSARY IS PENDING	DIVISION OFFICE	NAME OF JUDGE
SIGNATURE OF ATTORNEY (OR PLAINTIFF) 		
DATE <i>AUGUST 23, 2019</i>	PRINT NAME OF ATTORNEY (OR PLAINTIFF) <i>LEONARD NYAMUSEVYA</i>	

### INSTRUCTIONS

The filing of a bankruptcy case creates an "estate" under the jurisdiction of the bankruptcy court which consists of all of the property of the debtor, wherever that property is located. Because the bankruptcy estate is so extensive and the jurisdiction of the court so broad, there may be lawsuits over the property or property rights of the estate. There also may be lawsuits concerning the debtor's discharge. If such a lawsuit is filed in a bankruptcy court, it is called an adversary proceeding.

A party filing an adversary proceeding must also must complete and file Form 1040, the Adversary Proceeding Cover Sheet, unless the party files the adversary proceeding electronically through the court's Case Management/Electronic Case Filing system (CM/ECF). (CM/ECF captures the information on Form 1040 as part of the filing process.) When completed, the cover sheet summarizes basic information on the adversary proceeding. The clerk of court needs the information to process the adversary proceeding and prepare required statistical reports on court activity.

The cover sheet and the information contained on it do not replace or supplement the filing and service of pleadings or other papers as required by law, the Bankruptcy Rules, or the local rules of court. The cover sheet, which is largely self-explanatory, must be completed by the plaintiff's attorney (or by the plaintiff if the plaintiff is not represented by an attorney). A separate cover sheet must be submitted to the clerk for each complaint filed.

**Plaintiffs and Defendants.** Give the names of the plaintiffs and defendants exactly as they appear on the complaint.

**Attorneys.** Give the names and addresses of the attorneys, if known.

**Party.** Check the most appropriate box in the first column for the plaintiffs and the second column for the defendants.

**Demand.** Enter the dollar amount being demanded in the complaint.

**Signature.** This cover sheet must be signed by the attorney of record in the box on the second page of the form. If the plaintiff is represented by a law firm, a member of the firm must sign. If the plaintiff is pro se, that is, not represented by an attorney, the plaintiff must sign.